

**§ 93-10. Practice privileges.**

(a) An individual whose principal place of business is outside this State is granted the privilege to perform or offer to perform services, whether in person or by mail, telephone, or electronic means, in this State as a certified public accountant without notice to the Board, the submission of any other documentation, or the payment of any fee if the individual meets all of the following conditions:

- (1) Holds a valid and unrevoked certificate as a certified public accountant, or its equivalent, issued by another state, a territory of the United States, or the District of Columbia.
- (2) Holds a valid and unrevoked license or permit to practice as a certified public accountant issued by another state, a territory of the United States, or the District of Columbia.
- (3) Has passed The Uniform CPA Examination.
- (4) Has not been convicted of a felony under the laws of the United States, any state, a territory of the United States, or the District of Columbia and has never been convicted of a crime, an essential element of which is dishonesty, deceit, or fraud unless the jurisdiction in which the individual is licensed has determined the felony or other crime has no effect on the individual's license.

(5),(6) Repealed by Session Laws 2009-347, s. 4, effective July 27, 2009.

(b) An individual who satisfies the requirements of subsection (a) of this section and exercises the privilege afforded under this section by performing or offering to perform services as a certified public accountant in this State simultaneously consents as a condition of the grant of this privilege to:

- (1) Comply with the laws of this State, the provisions of this Chapter, and rules adopted by the Board.
- (2) Have an administrative notice of hearing served on the licensing board in the individual's principal state of business, notwithstanding the individual notice requirements of G.S. 150B-38.
- (3) Be subject to personal jurisdiction, subject matter jurisdiction, and disciplinary authority of the Board.

(c) A firm whose principal place of business is outside this State and has no office in this State is granted the privilege to perform or offer to perform services, whether in person or by mail, telephone, or electronic means, in this State as a firm without notice to the Board, submission of any other documentation, or payment of any fee, except as otherwise provided in subdivision (3) of this subsection. A firm that exercises the privilege afforded under this section simultaneously consents as a condition of the grant of the privilege to:

- (1) Comply with the laws of this State, the provisions of this Chapter, and rules adopted by the Board.
- (2) Be subject to personal jurisdiction, subject matter jurisdiction, and disciplinary authority of the Board.
- (3) Provide notice without a fee to the Board if any individual with the firm who has been granted privileges in North Carolina to practice as a certified public accountant performs any of the following services for a client in this State:
  - a. A financial statement audit or other engagement performed in accordance with the Statements on Auditing Standards.
  - b. An examination of prospective financial information performed in accordance with the Statements on Standards for Attestation Engagements.

- c. An engagement performed in accordance with the Public Company Accounting Oversight Board auditing standards. (1925, c. 261, s. 10; 1993, c. 518, s. 7; 2001-313, s. 1; 2009-347, s. 4.)